

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

INCOME TAX REFERENCE NO.698 OF 1987

Commissioner of Income Tax

..Applicant

Vs.

K.G.Vyas

..Respondent

Mrs.P.P.Bhosale i/b.Ashok Kotangale for the Applicant.

Ms.Aasifa Khan i/b.A.P.Sathe for the Respondent.

**CORAM :- DR.S.RADHAKRISHNAN &
V.C.DAGA, JJ.**

DATE : 26TH JUNE, 2007

P.C.

1. Heard the learned Counsel for the parties. It appears that the Respondent had expired on 17th February,1997. The learned Advocate for the Respondents pointed out, that repeatedly they have been bringing to the notice of the Applicant to enable them to bring the legal heirs on record of the Respondent. Even our order dated 21st June,2005 clearly indicates that the time was sought to bring the legal heirs on record. Right from June,2005 till today, no steps have been taken by the Applicant to bring the legal heir on record, in spite of granting four adjournments.

2. Over and above, the tax liability involved in the above is less than Rs.4,00,000/-. Under these circumstances, the Reference is returned unanswered.

(V.C.DAGA,J.)

(DR.S.RADHAKRISHNAN,J.)